

# House File 174

HOUSE FILE \_\_\_\_\_  
BY D. OLSON, SWAIM, GASKILL,  
KRESSIG, JACOBY, SMITH,  
MERTZ, DANDEKAR, KAUFMANN,  
and DE BOEF

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

## A BILL FOR

1 An Act exempting active duty pay of members of the armed forces,  
2 armed forces military reserve, and national guard and  
3 including a retroactive applicability date provision.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
5 TLSB 1056HH 82  
6 mg/cf/24

PAG LIN

1 1 Section 1. Section 422.7, Code 2007, is amended by adding  
1 2 the following new subsection:  
1 3 NEW SUBSECTION. 50. Subtract, to the extent included,  
1 4 active duty pay received by a person as a member on federal  
1 5 active duty of the armed forces or as a member in the armed  
1 6 forces military reserve or national guard serving on federal  
1 7 active duty other than for training.  
1 8 Sec. 2. RETROACTIVE APPLICABILITY DATE. This Act applies  
1 9 retroactively to January 1, 2007, for tax years beginning on  
1 10 or after that date.

1 11 EXPLANATION  
1 12 This bill exempts active duty pay for members of the armed  
1 13 forces, armed forces military reserve, and national guard who  
1 14 serve on federal active duty other than for training.  
1 15 The bill applies retroactively to January 1, 2007, for tax  
1 16 years beginning on or after that date.  
1 17 LSB 1056HH 82  
1 18 mg:rj/cf/24